



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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July 25, 2008

TO: Supervisor Yvonne B. Burke, Chair
Supervisor Gloria Molina
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe *Wendy Watanabe*
Acting Auditor-Controller

SUBJECT: FINANCIAL/COMPLIANCE AUDITS OF 2006-07 STATE GRANTS

The Chief Executive Officer, District Attorney, Probation Department, Public Defender and Sheriff's Department receive grants from the State Office of Criminal Justice Planning and other State agencies. The grants require financial/compliance audits to ensure that State funding is used in accordance with applicable laws, regulations, policies and procedures.

We contracted with an independent Certified Public Accountant, Mayer Hoffman McCann P.C., to conduct the required financial/compliance audits of the twenty fiscal year 2006-07 State grant programs listed on the Attachment.

The auditors reported their findings to the departments and copies of the reports have been sent to the appropriate State agencies. The audit of one grant for the District Attorney identified \$899 in questioned cost out of a total grant award of \$852,279, which was due to the department claiming more than the grant budget. The auditors did not identify any internal control issues, but did identify some minor compliance weaknesses for one Sheriff grant. The impacted departments indicated they will take action to address the areas noted in the audit reports.

Due to the number of audits, copies of the individual reports are not attached.

"To Enrich Lives Through Effective and Caring Service"

Board of Supervisors
July 25, 2008
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Please call me if you have any questions, or your staff may call Jim Schneiderman at (626) 293-1101.

WLW:MMO:KVO

Attachment

c: William T Fujioka, Chief Executive Officer
Steve Cooley, District Attorney
Leroy D. Baca, Sheriff
Michael P. Judge, Public Defender
Robert B. Taylor, Chief Probation Officer
Executive Officer, Board of Supervisors
Public Information Office
Audit Committee

**2006-07 State Grants
List of Grants/Periods Audited**

Chief Executive Office Grants:

Investing in Early Educators
California Department of Education
No. CRET-5017
July 1, 2006 - June 30, 2007
\$5,085,888

Local Planning Council
California Department of Education
No. CLPC-6018
July 1, 2006 - June 30, 2007
\$444,839

Centralized Eligibility List
California Department of Education
No. CCEL-6019
July 1, 2006 - June 30, 2007
\$404,952

District Attorney's Office Grants:

Spousal Abuser Prosecution Program
Office of Emergency Services Grant
No. 06SA13A010
July 1, 2006 - June 30, 2007
\$222,733

Parole Advocacy Program
Office of Emergency Services Grant
No. PA06010190
November 1, 2006 – June 2007
\$61,601

Vertical Prosecution Block Program
Office of Emergency Services Grant
No. VB06040190
July 1, 2006 - June 30, 2007
\$1,376,614

Life and Annuity Consumer Protection Program
Department of Insurance Grant
Grant Not Numbered
July 1, 2006 - June 30, 2007
\$150,098

Disability and Health Insurance Fraud Program
Department of Insurance Grant
Grant Not Numbered
July 1, 2006 - June 30, 2007
\$852,279

Organized Automobile Fraud Activity Interdiction ("Urban Grant")
Department of Insurance Grant
Grant Not Numbered
July 1, 2006 - June 30, 2007

Auditors reported \$899 in questioned costs

\$3,001,995

Workers' Compensation Insurance Fraud Program
Department of Insurance Grant
Grant Not Numbered
July 1, 2006 - June 30, 2007
\$4,446,324

Automobile Insurance Fraud Program
Department of Insurance Grant
Grant Not Numbered
July 1, 2006 – June 30, 2007
\$4,646,838

Probation Department Grants:

Project Safe Neighborhoods
Office of Emergency Services Grant
No. US05P20190
October 1, 2006 - December 31, 2006
\$50,000

Enhanced Disproportionate Minority Contact
Technical Assistance Project
Corrections Standards Authority's Grant
No. CSA 338-06
January 1, 2007 – December 31, 2007
\$140,284

Public Defender's Office Grants:

Juvenile Accountability Incentive Block Grant
Corrections Standards Authority's Grant
No. CSA 161-06
July 1, 2006 - June 30, 2007
\$572,756

Sheriff's Department Grants:

Southern California High Tech Task Force
Identity Theft Detail
Office of Emergency Services Grant
No. HD06060190
July 1, 2006 - June 30, 2007
\$649,031

Antelope Valley Gang Violence Suppression Program
Office of Emergency Services Grant
No. GV06020190
July 1, 2006 - June 30, 2007
\$428,503

Los Angeles County Regional Sexual Assault
Felony Enforcement Team
Office of Emergency Services Grant
No. SF06010190
January 1, 2007 – June 30, 2007
\$516,444

Southern California High Tech Task Force
Office of Emergency Services Grant
No. HT06070190
July 1, 2006 - June 30, 2007
\$2,376,648

Lancaster Domestic Violence Unit
Office of Emergency Services Grant
No. LE06040190
July 1, 2006 – June 30, 2007
\$119,999

California Multi-jurisdictional
Methamphetamine Enforcement Team
Office of Emergency Services Grant
No. MH06010190
July 1, 2006 – June 30, 2007
\$752,052